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Medium-term plan for the period 1998-2001

Summary

The medium-term plan for the period 1998-2001 covers a critical transition that bridges the last years of the twentieth century and the first years of the twenty-first. The plan is informed by lessons learned in the process of implementing the Plan of Action of the World Summit for Children and through the near universal ratification of the Convention on the Rights of the Child.

More so than in the past, this medium-term plan is the result of a planning process that involved all parts of UNICEF. A brief analysis of the global context for children and the opportunities and threats that influence their lives is provided in chapter I. Chapter II describes the global context of children's issues and chapter III outlines a vision for children into the twenty-first century. Chapter IV assesses the strengths and weaknesses of UNICEF and the criteria used to select its organizational priorities, which are detailed in chapter V. For the first time, a funding target has been estimated for the plan period. This is provided in chapter VI, which links the target to the draft resource mobilization strategy (E/ICEF/1998/11) and also includes the financial medium-term plan for 1998-2001.

In chapter VII, the plan distinguishes between the overall results for the world's children that UNICEF advocates and the specific contributions to be made by UNICEF through country programmes of cooperation and at global and regional levels. It describes how the plan's implementation will be monitored and reported on, focusing on the performance of UNICEF within the larger effort for the world's children. The recommendation is in chapter VIII.

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I. Introduction

1. The medium-term plan (MTP) is a four-year rolling plan that is updated every two years. This MTP marks a critical transition period which bridges the last years of the twentieth century and the first years of the twenty-first. It is informed by lessons learned in implementing the Plan of Action of the World Summit for Children and through the near universal ratification of the Convention on the Rights of the Child.

2. Much progress has been made in furthering the rights of children and women since the last MTP was approved by the Executive Board two years ago. As of May 1998, 191 countries had ratified the Convention on the Rights of the Child and 161 had ratified the Convention on the Elimination of All Forms of Discrimination against Women. National ownership of their implementation has been strengthened. The role of UNICEF vis-à-vis the Convention on the Rights of the Child had shifted from one of promoting ratification and advocating the rights of children to one of supporting national capacity-building to monitor implementation and to support follow-up to the recommendations of the Committee on the Rights of the Child. Another important development is the mainstreaming of human rights in the context of the Secretary-General's reform initiatives, including the United Nations Development Assistance Framework (UNDAF) and particularly through emphasis on children's and women's rights.

3. The Executive Director has reported in her annual reports to the Executive Board on the progress made in child rights in the last two years. It is relevant to note, however, the evolution in certain key programmatic areas. Child rights gradually are becoming central to UNICEF country programmes. Guidelines on rights-based programming have been issued and staff training is underway in this new area. Country programmes are giving greater emphasis to the principle of universality, making reaching the unreached and vulnerable groups imperative. A more comprehensive approach has been adopted for conducting country assessments and analyses of the situation of children and women. Programmes increasingly are emphasizing strengthening of family capacities, gender equality, child participation and children in need of special protection. This is leading to greater coordination and cohesion between programme areas within overall country programmes of cooperation.

4. There have been significant advances in the management of programmes and resources, particularly with respect to clarifying accountabilities and strengthening supervisory and management capabilities through training, orientation and internal oversight capacity. The Executive Director has reported to the Board on these achievements on a regular basis.

5. Based on an analysis of the external and institutional environments and an assessment of global efforts undertaken for children to date, the MTP articulates the UNICEF vision and strategic choices for the period 1998-2001. It proposes a set of actions to support ongoing efforts to fulfill the agenda of the World Summit for Children, taking into account the lessons learned at mid-decade. (These were discussed in the reports of the Secretary-General to the General Assembly in September 1996 (A/51/256) and to the Executive Board's 1998 annual session (E/ICEF/1998/8)). The MTP proposes priorities and strategies that are informed by the burgeoning global consensus in support of children's and women's rights and the eradication of poverty and as such, seeks to contribute to the process by which the international community must formulate a more comprehensive, longer-term agenda for children in the first decades of the next century.

II. The global context

A. The situation of children: a brief assessment

6. More progress has been made for the world's children over the past decade than in any other comparable period in human history. The Convention on the Rights of the Child has been embraced by virtually all nations. Children are higher on public and political agendas than ever before. There is widespread recognition that they are subjects of rights, as reflected in concrete changes in law, policy and practice in scores of countries and in every region.

7. Today, an estimated 1 million fewer children are dying each year as compared to a decade ago. Progress has been most impressive in reducing vaccine-preventable diseases and micronutrient deficiencies. Over 80 per cent of children in developing countries continue to be covered by immunization services, which are helping to prevent two thirds of deaths associated with neonatal tetanus and 85 per cent of measles deaths. Progress continues to be made towards eradication of polio and

dranculiasis (guinea worm disease). Oral rehydration therapy now is used in the vast majority of diarrhoea cases among children. Acute respiratory infections (ARI), the second major childhood killer after diarrhoea, are now being combatted with national control programmes in two thirds of the countries where pneumonia is a major problem. An additional 1.5 billion people have begun consuming iodized salt, preventing mental retardation in 12 million infants every year. Severe forms of vitamin A deficiency, including blindness, have declined sharply owing to large-scale supplementation programmes.

8. In spite of these remarkable achievements, progress must be accelerated if the targets agreed at the World Summit for Children are to be met at the global level. Every year, an estimated 12 million children under the age of five years die, mostly of easily preventable causes. Some 130 million children are not in primary school, the majority of them girls. About 160 million children are severely or moderately malnourished, 1.4 billion people have no access to safe water and 2.7 billion are living without adequate sanitation. Childhood is denied to an estimated 250 million child workers.

9. Progress has been better for some of the goals and in some regions than in others. At the same time, the HIV/AIDS pandemic and the resurgence of other communicable diseases are likely to reverse hard-won health and other social gains in a number of countries. Goals not met are broken promises to children; they affect millions of lives and inevitably, the credibility of those who made those promises.

B. Opportunities and threats

10. Many factors affect the situation of children. The most important are described below, grouped under three themes: (a) the increasing trend towards democratization and a culture of human rights; (b) convergence in development thinking; and (c) improved economic performance.

11. Democratic governance and respect for human rights - widely recognized as fundamental prerequisites for sustainable socio-economic progress - have been gaining ground over the decade. Demands for transparency and accountability on the part of States are on the rise. Private corporations are expected to show social responsibility. Organized civil society is assuming a more central role in the social and political life of nations, as well as on the international stage. These developments offer greater opportunities for strengthening democratic processes and reducing disparities, poverty and social exclusion, while promoting sustainable achievements in human development.

12. Human rights movements both at the global and local levels are helping to keep the focus on people as the centre and purpose of development. Advocacy for children's rights increasingly is part of this movement. This is of particular importance to UNICEF because advocacy will play an important role in focusing financial and human resources, including development assistance, on the well-being and rights of children, women and families. Progress towards democratic rule and respect for individual rights should help to reduce the number of conflicts and humanitarian emergencies which have become a permanent feature of international life and have had such devastating economic, social and psychological effects - first and foremost on children - over the past period.

13. There has been a gradual convergence in development thinking in favour of human development. Never before has there been greater consensus around the need to focus on investing in children, on gender equity and on inclusive, participatory citizenship as fundamental prerequisites for sustainable human development and the realization of children's rights. Expanding health care, education and other social services are now considered a critical part of the enabling environment that is needed to raise income and productivity, thus breaking the cycle that transmits poverty from one generation to the next. It is increasingly recognized that the State bears primary responsibility for the adequate regulation and funding - not necessarily the monopolistic provision - of basic social services and infrastructure, particularly for those most in need. This consensus is reflected in the declarations and programmes of action of the summits and international conferences held in the 1990s. It now needs to be translated more widely into practical reality, *inter alia* through the allocation of adequate resources to children.

14. This convergence of thinking within the development community is based in large measure on policy lessons emerging from the experiences of countries which have seen rapid improvements in the lives of their children, despite modest income levels and rates of growth. From these experiences, UNICEF has learned that responsiveness to the needs and rights of the poor is

a powerful ingredient for success; that public funding of basic social services is more effective and efficient than exclusive reliance on trickle-down and market forces; that ensuring access of the poor to primary health care (PHC) and basic education of good quality is critical; that sequencing of social investment is key, giving first priority to basic education; and that cross-sectoral interventions which improve the status of women and protect the vulnerable in times of economic crisis are all crucial features of policies that favour the poor.

15. The revolution in scientific knowledge and communication technology is also playing an important role in the convergence of development thinking. Recent scientific findings have confirmed the crucial importance of early childhood development to individuals and societies alike. These findings are leading to new and innovative approaches to infant and child care, health, nutrition and learning. New and improved vaccines are becoming available. There is a greater appreciation of the importance of breast-feeding. The critical role of micronutrients is better understood and new ways of combating deficiencies are emerging. At the same time, communication technology is fundamentally changing the environment in which children learn and gain access to information, acquire values and participate in society. However, in order to fulfill the empowering potential of the new communication and information technologies, the gap between rich and poor nations, as well as rich and poor people, will have to be closed. Currently, poor children are basically locked out of this revolution.

16. A third and critical factor for the situation of children is, of course, the performance of the global economy. Here the picture is even more mixed. In the 1990s, average economic growth in developing countries has been twice as high as in the 1980s. It is encouraging that this recovery has not been concentrated in a few countries but has been widespread, extending even to several countries in sub-Saharan Africa. The prospects are that the recovery will be sustained in the medium term, with a temporary slackening in 1998 due to the financial crisis in East Asia.

17. Improved economic performance has resulted in a recovery in public spending on social services in many countries, but expenditures remain largely biased in favour of the non-poor, bypassing large numbers of those who are most in need. Military spending has decreased in several countries, but the potential gains from this welcome development seem to be absorbed by increased debt service payments. Indeed, interest payments on the external debt of developing countries now exceed total official development assistance (ODA). Special debt relief initiatives (as for the Heavily Indebted Poor Countries) are not having an adequate impact on the debt burden of the least developed and low-income countries.

18. What is most worrisome is that the renewed economic growth has become very unequalizing. Poverty continues to spread and deepen. Instead of narrowing, already large disparities of wealth are widening in many parts of the world. UNICEF estimates that about 40 per cent of all children in the developing world currently live in conditions of extreme poverty, that is, below the international poverty line of $1 a day per person.

19. A two-tiered global order is emerging, characterized by growing economic polarization and social exclusion. Globalization is sharpening the division of societies into two major groups: the minority, with capital and skills who flourish in the global marketplace, and the majority, whose assets are much less mobile and whose members have to outbid each other to attract jobs and investment. Less social cohesion at the domestic level is emerging as the dark side of international economic integration, for unlike the industrialized countries, low-income nations do not have the resources for large-scale social safety nets to cushion the negative effects of globalization. Moreover, safety nets seldom address such critical issues of child protection as hazardous child labour, commercial sexual exploitation and trafficking, juvenile crime and domestic violence - rips in the social fabric that are growing in virtually every region.

20. Low-income countries have limited bargaining power to tailor structural adjustment programmes to their specific economic, social and cultural circumstances, and thus often are unable to protect their populations from the fluctuations of the marketplace. At present, it is the poorest and most vulnerable members of society who are shouldering a disproportionate part of the risks, while reaping few of the benefits of globalization. The negative effects on vulnerable children are clear, ranging from reduced access to or lower quality of basic social services, increased work by mothers without adequate child care, moonlighting of both parents, increased domestic violence and child labour, among others.

21. The cause of children is also not helped by the decline in ODA. Despite deepening poverty, ODA as a proportion of donors' combined gross national product

(GNP) has been declining for nearly two decades, and now stands at less than one third of the target of 0.7 per cent of GNP. After having risen steadily for several decades, even the absolute amount of ODA has been declining since 1992. At the same time, the proportion of ODA allocated to the least developed countries has remained stagnant in recent years, while the share going to education and health has not increased sufficiently to compensate these sectors for the decline in total ODA. International assistance to basic education and PHC, the areas most in need of support and which provide the greatest return on investment, remains very low.

22. The argument that ODA is becoming less relevant because of soaring private capital flows to developing countries is seriously undermined by the fact that these flows are heavily concentrated among a dozen, mainly middle-income countries and seldom gravitate to the neediest and most vulnerable people within recipient countries.

23. Future trends in ODA are uncertain. On the one hand, the gradual decline in ODA could continue in the medium term, principally due to fiscal conservatism, increased levels of inequality and high levels of unemployment in most donor countries, and the more inward-looking policy perspective seen since the end of the Cold War. On the other hand, there is increased awareness among donor countries that improving the effectiveness of aid - the focus in recent years - does not offset the need to increase the volume of aid. Reaching the goals of the global summits and of the Organization for Economic Cooperation and Development's (OECD) Development Assistance Committee (DAC) policy statement of 1996 will require increased international development cooperation. It is hoped that ODA growth will resume in the next few years and that a larger share will be directed towards poverty reduction and basic social services, as more donor nations will see aid as a far-sighted investment in pursuit of an enlightened self-interest and as a moral imperative.

III. A vision for children into the twenty-first century

24. UNICEF remains committed to working with its partners to build a "child-friendly" world where: (a) children's rights and human rights, particularly those of women, are widely promoted and observed; (b) laws, policies and actions relevant to children are always guided by their best interests; (c) children develop to their full potential, capable of living healthy and active lives, with abundant opportunities for learning and participating in decisions affecting their lives; (d) the values of equity and social justice inform policies and programmes for children, solidarity with the most disadvantaged and those in greater need prevails, economic and social disparities are narrowed and non-discrimination is upheld; and (e) families are supported in their child-rearing responsibilities to provide children with an atmosphere of caring, understanding, guidance and support and with increasing opportunities and abilities to become the main actors in the exercise of their rights. Such a world will be enriched in its diversity by a common commitment to the realization of children's rights, truly undertaken by Governments, families and civil society as a whole.

25. This vision is anchored in the Charter of the United Nations, which identifies the promotion of human rights as one of the three purposes of the Organization. It is informed by the Universal Declaration on Human Rights and the human rights standards it has inspired. It is also guided by the Secretary-General's reform programme, which recognizes human rights as a cross-cutting issue that must permeate the development and humanitarian agendas and guide the debate on peace and security. The reform agenda also calls for the mainstreaming of human rights into the broad range of activities of the United Nations, including at the country level. UNDAF provides a special opportunity to increase coordination of United Nations action on the basis of a comprehensive situation analysis and to promote a dynamic process of development, informed by human rights and designed to enhance their realization.

26. This vision is also based on the UNICEF Mission Statement. It must build on and ensure follow-up to the agendas of action of the global conferences of the 1990s, including the World Summit for Children, which set the agenda for the first truly global system of cooperation for children.

27. While endorsing the agenda set at the World Summit for Children, several subsequent global conferences identified target dates into the first decade of the next century for achieving benchmarks in some areas. Similarly, the OECD/DAC paper, "Shaping the 21st Century: the contribution of development co-operation" set 2015 as the deadline for achieving the goals of universal primary education and reduction by two thirds of young child mortality in all countries. Clearly, a new

agenda for the world's children soon will have to be set, with updated goals, targets and strategies, to guide international cooperation and country-level action. The General Assembly will hold a special session in 2001 to take stock of progress since the World Summit for Children and consider further goals and strategies for the next century. Both developing and industrialized countries will have to participate in this effort. In the meantime, however, the Summit's agenda remains fully valid and all-out efforts are required to achieve - or come as close as possible to achieving - the goals set for the year 2000.

28. The vision calls for a holistic approach and avoids fragmented and narrowly sectoral interventions; considers the child up to the age of 18 years to be grounded firmly in the context of family and community; and takes into account the national, social and economic contexts, thus allowing that priority be envisaged and urgent areas be addressed. The vision promotes a "child-friendly" society in which all sectors participate in a broad alliance around children's rights; partnerships are built between government and civil society; coalitions of non-governmental organizations (NGOs) are developed; corporate involvement is promoted; and social mobilization and media campaigns are enhanced. All of these elements will ensure increasing visibility of and priority to children and growing respect for their rights, all fostering the involvement and participation of children and adolescents themselves in decision-making processes relevant to their lives. The vision embraces the principle of "first call for children" and promotes the allocation of all available resources, to their maximum extent, for the realization of children's rights. It promotes the development of relevant national agendas for children's rights and identifies national benchmarks capable of promoting ongoing and sustainable action in favour of children and monitoring achievements made on their behalf.

IV. Internal assessment and criteria for selection of organizational priorities

29. For UNICEF, among the most important practical implications of the global context and the vision for children is the need to set priorities carefully and focus on what it can do best within its mandated responsibilities. The global agenda for children must be addressed through international cooperation that takes into account the obligations, capacities and strengths of all partners within and outside the United Nations. UNICEF will seek to capitalize on its strengths and experience and make whatever internal improvements and adjustments may be required in order to implement efficiently and effectively the programmes and actions flowing from these priorities.

A. Strengths

30. Its experience in country programming is the greatest UNICEF asset. Its programmes and actions are closely tailored to the reality of each country and are developed in cooperation with Governments and other national partners. This is of particular value in a world where rapid change on the ground makes flexibility in responding imperative.

31. The Convention on the Rights of the Child, in the broader context of human rights standards, and the agenda of the World Summit for Children provide UNICEF clear directions for all its actions. This is clearly reflected in the Mission Statement.

32. The alliances UNICEF has built over many years of non-partisan work for children with Governments, civil society and a broad range of partners are a critical advantage in sharing responsibility for achieving the broad vision for children.

33. At a global level, a significant strength is the ability of UNICEF to mobilize public support for the cause of children and build broad alliances for the realization of children's rights. Of key importance in this regard are programmes of cooperation in some 160 countries and the 37 National Committees for UNICEF. Thus, UNICEF is able to promote global solidarity, catalyse action and leverage resources to help realize children's rights and meet the needs of the most disadvantaged children.

34. UNICEF has a well-established global system to procure and deliver supplies and equipment, which allows it to respond quickly and flexibly to natural disasters and complex emergencies and to meet the needs of programmes in non-emergency situations.

35. The strength of UNICEF ultimately is based on its skilled, knowledgeable and motivated staff, who identify problems and opportunities and bring them to the attention of those with the political, financial and social influence to take action. Staff motivation is derived, on the whole, from a strong sense of service and commit-

ment to act in the best interests of children and to work on behalf of the most disadvantaged.

B. Areas for improvement or adjustment

36. A rights-based approach introduces new challenges to UNICEF. Staff capacities may change, and methods and procedures for planning, programming, monitoring and evaluation will need to be developed, tested and introduced. For example, the traditional situation analysis that divides children's lives into separate areas defined largely by the sectors charged with their care will have to evolve into a more comprehensive analysis of the economic, social, cultural and legal context, which provides an inclusive, integrated approach to both childhood and adolescence and encompasses the reality of all children.

37. A greater understanding is needed of the implementation and reporting process for human rights treaties, particularly the Convention on the Rights of the Child. More sensitive and sophisticated indicators and techniques of data collection, disaggregation and analysis will be required in order to identify disparities and detect patterns of discrimination hidden behind national averages. Implementation will require all programme staff to become adept at this new framework for analysis, programming and monitoring.

38. Adequate resources, greater expertise and innovative ideas will be needed in order to exploit fully the rapid development of telecommunications and information technology so as to establish UNICEF as the premier institution for knowledge about children.

39. The Management Excellence Programme (MEP) has strengthened and clarified accountability at all levels of the organization and has seen the improvement of systems to support oversight and control. Areas needing further improvement are career management; performance management, including evaluation; documentation and sharing lessons learned from both good and bad practices; and most importantly, strategies and actions to reverse the declining trend in UNICEF income. The Executive Board will address the latter when it adopts a resource mobilization strategy at its first regular session of 1999.

C. Criteria for selecting organizational priorities

40. Using this analysis of organizational strengths and weaknesses, the secretariat developed a set of criteria that have informed the identification of organizational priorities and objectives for the MTP. In this context, UNICEF will be guided by human rights standards - especially the Convention on the Rights of the Child and its principles of non-discrimination, the best interests of the child, the right of each child to survive and develop to his/her full potential and child participation - and will be engaged in actions which:

(a) Intensify efforts to reach the goals of the World Summit for Children for which progress at mid-decade was mixed;

(b) Focus on the most disadvantaged children and families and the neediest countries;

(c) Focus on early intervention, prevention and sustainability and address the most serious and urgent problems affecting children;

(d) Strengthen family and community capacities to work with partners, primarily Governments but including others, to ensure the realization of children's rights;

(e) Fulfill children's needs, taking advantage of the distinctive value that UNICEF can bring.

41. The organizational priorities set forth in chapter V below have been informed by close consultation with all regional teams. Because not all priorities are applicable in every situation, country offices will incorporate priorities relevant to them in their annual and mid-term reviews and in new country programmes. Regional offices and headquarter divisions will incorporate priorities relevant to their work by adjusting their office management plans during annual reviews or when preparing the next biennium budget.

V. Organizational priorities and strategies

42. The priorities outlined in this chapter reflect strategic choices for UNICEF. Taken together, they define what will be the UNICEF contribution to the global effort to enable all children to develop their full potential; and where UNICEF will concentrate its energies and resources over the next four years, taking into account its mandate and comparative advantages, its limited human and financial resources, its experience and capacity, its role at the global level and its presence at the local level and its assessment of the situation of children and world trends at the beginning of the twenty-first century.

43. Specifically, these priorities state: (a) what UNICEF intends to do to assist Governments to achieve the goals of the World Summit for Children; and (b) what kinds of actions it will take to further the emerging vision for children outlined in chapter III above. In this context, UNICEF will serve as secretariat for the special session of the General Assembly in 2001 to review the 10-year effort to "keep the promises" of the Summit and establish the agenda for children for the next century.

A. Principles and strategies

44. Implementation of the priorities described below will be guided by the following principles and strategies.

1. Principles

Pursuing a child-focused approach

45. As a "child-focused" rather than "sector-focused" organization, UNICEF will support actions through an integrated approach. UNICEF will work with a range of governmental agencies, local authorities and civil society organizations to improve family and household practices that emphasize prevention and promote better child health and development.

Promoting equity and non-discrimination

46. The well-being of children is inextricably linked to the role and status of women. Achieving gender equality and ensuring the equal rights of women and girls therefore will be vital in all actions for children. Similarly, special attention will be paid to reducing persistent geographic and social disparities within countries, with a view to improving the situation of all children and women.

Promoting a decentralized and participatory approach

47. UNICEF will support an approach that recognizes the importance of policies and programmes for children that are designed and implemented as closely as possible to the reality in which they live. At national and subnational levels, UNICEF will promote the involvement of communities, civil society and children themselves in the design and implementation of actions for children.

Emphasis on process as well as results

48. The processes involved in obtaining desired results are often as important as the results themselves. In pursuing concrete results for children, UNICEF will employ processes that strengthen local capacities, empower communities to sustain improvements and favour social participation and equity.

Learning from experience

49. UNICEF will continue to strengthen the quality of its monitoring and evaluation to ensure that lessons learned are used to improve the relevance and efficacy of its programmes.

Collaboration with United Nations partners

50. UNICEF will continue to cooperate closely with its partners, particularly within the United Nations system. At the country level, UNICEF will contribute to and benefit from the UNDAF process.

2. Strategies

51. UNICEF will continue to deploy its three principle strategies of service delivery, capacity-building and advocacy/social mobilization during the plan period. The overarching aim is to empower people through these strategies to care for children and protect their rights. The specific needs and context of each country will determine the appropriate mix and sequencing of strategies.

A catalytic and strategic role in service delivery

52. Given the fact that its resources are only a small fraction of the total needed for adequate service delivery, UNICEF must ensure that these resources are used to mobilize resources from other sources in favour of children. UNICEF support to service delivery will include provision of essential supplies, strengthening of internal logistical systems through country programmes and procurement services to Governments and other development partners as requested.

Emphasis on capacity-building

53. Capacity-building strategies seek to involve and empower all the actors relevant to the realization of children's rights. UNICEF will give priority to strengthening the capacity for collaborative action of communities, local government authorities and civil society organizations to monitor the situation of children and women and to plan and implement local programmes of action. UNICEF will give specific support in the areas of national policy development, information management and networking. In pursuing the global goals, attention will be paid to ensuring the sustainability of improvements.

Communication, advocacy, social mobilization and policy reform

54. UNICEF seeks to influence the values, attitudes and behaviour of all members of society so that the scope and meaning of children's rights are understood and acted upon. UNICEF helps to create and maintain enabling global and national environments that promote action in favour of children, policy-making, public opinion, legal reform and advocacy in favour of "child-friendly" mass media. UNICEF will continue to advocate the 20/20 Initiative. Further details of the UNICEF communication strategy and approaches can be found in the communication policy (E/ICEF/1998/10) approved by the Executive Board at its 1998 annual session.

B. Organizational priorities

1. Enhancing partnerships and promoting advocacy on children's rights

55. UNICEF will continue its advocacy for the cause of children and will promote cost-effective interventions that can be supported by all partners on a large scale. To accomplish this task, UNICEF will cooperate closely with national, regional and international partners, including colleague agencies in the United Nations Development Group, the Committee on the Rights of the Child, the Office of the High Commissioner on Human Rights, the World Health Organization (WHO), the International Labour Organization, the United Nations Educational, Scientific and Cultural Organization and relevant child rights mechanisms, i.e., the Special Rapporteur on the Sale of Children, Child Prostitution and Child Pornography, and the Special Representative of the Secretary-General on Children in Armed Conflict. As a co-sponsor of the Joint and Co-sponsored United Nations Programme on HIV/AIDS, UNICEF will coordinate efforts with its partners to combat this pandemic.

56. UNICEF will advocate for and help Governments to establish national and subnational mechanisms to coordinate, monitor and review regularly actions aimed at the progressive realization of children's rights. UNICEF will also advocate legal and institutional reforms, with the full involvement of civil society.

2. Programme priorities

57. The following priorities, originally outlined in the guidelines on programme priorities for 1998-2000 (CF/PD/PRO 98-003) were distributed to all offices in May 1998 and shared with the Executive Board at its 1998 annual session.

Reducing young child mortality and morbidity

58. UNICEF will continue to promote child survival and development in all countries. Where under-five mortality rates (U5MRs) are currently above 70 per 1,000 live births, UNICEF will intensify its efforts, targeting the specific causes of child deaths, disease and disability.

59. In these countries, child-focused, cross-cutting approaches will be strengthened. Community-based actions to promote and protect child health and nutrition will be complemented by improved management of childhood illness at health facilities. This approach will be implemented in the context of the Integrated Management of Childhood Illnesses initiative, spearheaded by WHO in collaboration with UNICEF and other partners. Particular attention will be given to the management and treatment of diarrhoea and ARI. UNICEF will continue to support the Bamako Initiative for community manage-

ment and co-financing of local health facilities, especially in sub-Saharan Africa.

60. While intensifying national actions to increase and sustain high immunization coverage, UNICEF will support the provision of a variety of quality services and information during the five routine visits by infants to health centres during their first year of life. Although the routine visits are for vaccinations, the additional services will range from vitamin A supplementation to advice about parenting. Accelerated control of measles will be a major thrust of UNICEF action in countries with high measles morbidity and mortality. In countries where the incidence of neonatal tetanus is above 1 per 1,000 live births, control programmes and campaigns will be supported. In countries with a high risk of yellow fever and hepatitis B, the introduction of these vaccines will be supported.

61. In countries that are highly endemic, UNICEF will provide intensified support for community-based prevention and treatment of malaria. This will include support to health education, promotion and social marketing of insecticide-impregnated bednets, assurance of availability of first-line drugs at community level (including through commercial outlets) and second-line drugs at health facilities, and the establishment of malaria surveillance systems.

62. Improved hygiene and environmental sanitation will be an important programme priority in all countries where child mortality remains high. Increased support will be provided for improved access to safe water in countries with high mortality rates where the modest UNICEF contribution in this field can leverage significant increases in coverage.

Improving early childhood care for child growth and development

63. In selected countries, UNICEF will support the development and testing of an integrated approach to early childhood care for growth and development (ECCGD). The approach will address the physical, social, emotional and intellectual development of children through a convergence of actions in the areas of health, nutrition, early learning and better parenting. The package will also encompass advocacy and action to raise the status of women and provide support to mothers, promote men's involvement in child-rearing and household responsibilities and support national policy development and monitoring systems for ECCGD.

64. UNICEF action at country level will also promote the application of best practices in the areas of child nutrition, intellectual stimulation and hygiene and environmental sanitation. At regional and global levels, UNICEF will facilitate exchanges of experience through support to multi-country operational research in support of ECCGD, documentation of best practices and workshops and technical working groups. UNICEF will continue to support and expand the Baby-Friendly Hospital Initiative (BFHI) and to support local compliance with the International Code of Marketing of Breast-milk Substitutes.

Preventing child disability

65. UNICEF will increase efforts to reduce low birth weight and childhood disabilities associated with the nutrition and health of mothers during pregnancy, the care of mothers and infants during the perinatal period and the care of children during the first years of life. Efforts to eradicate polio will continue where the disease still exists and surveillance will continue until it has been eradicated. Ongoing efforts to eliminate disabilities caused by dracunculiasis will be intensified. UNICEF will continue to focus on preventing childhood disabilities caused by iodine and vitamin A deficiencies. In all countries where iodine deficiency disorders (IDD) have been identified as a problem, UNICEF will continue to support efforts towards universal salt iodization and monitor progress towards IDD elimination. UNICEF will also support vitamin A supplementation and fortification of staple food.

66. In its endeavour to protect children with disabilities, UNICEF will advocate national actions that improve access to basic health, nutrition and educational services for children with disabilities; enhance the ability of parents and other caregivers to recognize early signs of disability; and create an enabling social environment for children with disabilities.

67. UNICEF will promote and support landmine awareness programmes and community-based rehabilitation programmes for child victims of landmines.

Improving access to and quality of basic education

68. UNICEF will focus on increasing enrolment and the quality of education, giving priority to girls' education and promoting the development of "child-friendly" and sustainable educational systems, with particular emphasis on primary education.

69. Strategies and actions will include: (a) improving the quality of learning, through improved access to quality learning materials, better pre- and in-service teacher training, participatory teaching and learning and child-to-child mentoring; (b) identification of appropriate mechanisms for partnerships between communities and schools that improve school governance and the development of systems to measure learning achievement; and (c) improving the learning environment for girls, including providing gender-sensitive curricula and materials, teacher training and classroom practices, supporting education closer to girls' homes and appropriate school sanitation facilities and ensuring that girls and boys have equal access to learning materials, school supplies and scholarships.

Improving adolescent health and development

70. On the basis of programming approaches developed over the past four years, UNICEF will focus on building partnerships across sectors to address emerging problems facing adolescents, including violence, exploitation and abuse. Special attention will be paid to providing adolescents with information to protect themselves against HIV and improving their access to "youth-friendly" health services. Support will be given to efforts designed to strengthen adolescents' negotiating skills for prevention and peaceful resolution of conflicts. Adolescent-targeted policies and programmes will be supported principally through schools, health systems, NGOs and the media. Their focus will be on promoting life-skills through participatory processes involving adolescents, parents, teachers and other mentors. UNICEF will include concerns for adolescents in its global advocacy.

Protection from exploitation, violence and abuse

71. UNICEF will be guided in this area by the Convention on the Rights of the Child and the outcome of recent major international conferences. The areas described below are of particular concern in the case of adolescents, especially girls:

(a) *Promoting the elimination of child labour.* In line with the *State of the World's Children 1997* and taking into account the Amsterdam and Oslo conferences, UNICEF will strengthen its advocacy work in all countries and assist Governments to establish national plans of action to eliminate child labour. UNICEF will support efforts to make education an essential part of these strategies. Area-based strategies will aim to prevent children's entry into the labour force and facilitate the return of working children to school. These local-level initiatives will combine interventions in education, social mobilization and support to family income;

(b) *Reducing the impact of armed conflict on children and prevention of family separation.* UNICEF, guided by its own "Anti-war Agenda" and the Graça Machel study, will support actions designed to provide special protection to children, minimize the trauma of war on children and help restore a degree of normalcy in their lives during or following conflicts. In addition to supporting the work of the Secretary-General's Special Representative on Children in Armed Conflict, UNICEF will assist Governments to adopt and implement relevant policies and respect legal standards conducive to the protection of children's rights and the prevention of gender and sexual violence. UNICEF will advocate the prohibition of the recruitment of children as soldiers and promote the demobilization, recovery and social reintegration of those already recruited. UNICEF will assist Governments to protect internally displaced children and to trace and reunite family members;

(c) *Preventing sexual abuse and exploitation of, and trafficking in, children.* The World Congress against Commercial Sexual Exploitation of Children, held in Stockholm, Sweden in 1996, established a global strategy to tackle this problem. While focusing especially on prevention, UNICEF will support special programmes in countries where sexual exploitation and trafficking of children are particularly common practices. These programmes will include assistance to Governments to improve the legislative framework and law enforcement at both central and local levels, the training of law enforcement personnel and the establishment of community and school-centred monitoring mechanisms. Recovery programmes for children will be supported at the community level where appropriate;

(d) *Support actions to reduce vertical transmission of HIV.* In countries where HIV prevalence among young women is high, UNICEF will support actions to

increase access to voluntary counseling and testing for pregnant women and young people and support community-based HIV prevention. Such actions are likely to include short-course vitamin A supplementation, treatment of sexually transmitted diseases and preparation for breast-feeding so as to minimize cracked nipples and mastitis. The approaches used will be based on the results of research that is presently underway. UNICEF will work with United Nations and other partners and the pharmaceutical industry to make anti-retroviral therapy accessible to HIV-positive pregnant women in developing countries. Linked to BFHI when possible, UNICEF will support counseling of HIV-infected mothers on infant feeding options. Ways to make safe infant formula will be developed, together with ways to minimize risks associated with its use, without compromising the principles of the International Code of Marketing of Breast-milk Substitutes. UNICEF will help to reduce the impact of HIV/AIDS on women and children, address discrimination against them and promote efforts to protect widows and children orphaned by AIDS.

Prevention of gender discrimination and promotion of gender equality

72. Guided by the Convention on the Rights of the Child and the Convention on the Elimination of All Forms of Discrimination against Women, UNICEF will continue to promote women's empowerment and their full and equal participation in all spheres of society.

73. UNICEF will advocate an end to harmful traditions and prejudices regarding gender and the full realization of women and girls' fundamental rights, including participation in decision-making processes relevant to their lives. UNICEF will continue to advocate ending female genital mutilation and to assist local advocacy groups with information and educational support, including sensitization of midwives and birth attendants to the harmful effects of this traditional practice.

74. Girls' education and their protection from exploitation, violence and abuse are key to promoting gender equality and preventing discrimination, and help empower girls and women to participate actively and meaningfully in economic, social and political processes.

Reducing maternal mortality and morbidity

75. At global level, UNICEF will collaborate with WHO and at country level, UNICEF will support actions designed to educate communities on safe motherhood; strengthening of maternal care services within the context of health system reform; the development of quality assurance standards and protocols for maternal and newborn health services; and the establishment of systems for investigating causes of maternal deaths. UNICEF also will support the expansion of community and family actions that can prevent and reduce maternal and neonatal deaths, improve home childbirth practices and readiness for birth and improve emergency transportation and referral in case of complications. It will support actions to improve the nutrition and health of adolescent girls and women, especially during pregnancy; and advocate delaying the age of marriage and childbearing and the importance of birth spacing and breast-feeding.

3. Improving the availability and use of data in critical areas

76. Progress in all areas will require improvements in the collection, analysis and use of data, which are vital for understanding the nature and magnitude of problems facing children and for monitoring progress. The mid-decade review process demonstrated the feasibility of filling information gaps with quality and timely data, particularly through the use of household surveys. Despite improvements in capacities resulting from the mid-decade process and other interventions, many countries still will require support to collect, analyze and use disaggregated data for assessing the situation of children. UNICEF will provide support to facilitate data collection and establish monitoring systems.

77. Indicators and mechanisms are being developed for gathering and using data to monitor a broad range of child rights, in addition to those used to track progress towards the goals of the World Summit for Children. These new monitoring tools will improve monitoring and evaluation of national programmes of action (NPAs) as well as implementation of the Convention on the Rights of the Child and States Parties' reporting to the Committee on the Rights of the Child. This task is especially relevant to reaching the unreached.

4. Strengthening management and operations

78. In pursuing its vision, achieving its programme priorities and exercising leadership in the global movement for children and their rights, UNICEF must continue to improve its flexibility, effectiveness and efficiency. The following priority actions will be undertaken during the plan period.

Improving the organization's internal capacity and performance

79. *Human resources*. Areas to be addressed include the development of a career management system, improved human resources procedures and constant updating of managers' professional skills. Key areas for staff development will include management and leadership, rights-based approaches, including programming; United Nations reform; emergency preparedness; and the new management information systems. Management will continue to work to improve staff morale in close collaboration with staff associations. UNICEF is strengthening its strategic planning and implementation capacity in emergencies and will continue inter-agency collaboration to ensure a coordinated response to emergencies.

80. *Management performance*. This will be improved through the development of the performance management system, the implementation of integrated corporate management information systems (the Programme Manager System (PROMS), the human resources module of the United Nations Integrated Management Information System (IMIS) and the new Financial and Logistics System (FLS)) and the continued implementation and monitoring of MEP throughout UNICEF.

81. *Supply function*. There will be a more systematic approach to the supply function in country programme preparation, strengthened promotion of UNICEF expertise and the organization's ability to supply quality products; and increased support to national supply systems. This will be accomplished through the establishment of a quality assurance programme, introduction of a customer service approach, increased local and regional procurement and the systematic collection of information on key products.

82. *Information management*. A corporate strategy is being developed to ensure that UNICEF staff and partners have access to the information they need, when and where they need it. Necessary steps include a review of information needs; the development of a document management system which allows identification, classification, storage and easy retrieval; and the development of tools for the organization and synthesis of information to support UNICEF programmes, including recording and using lessons learned from programme experience. UNICEF needs to carry out its own information and data collection where necessary and collaborate with others, especially within the United Nations system, to obtain access to and use effectively the best available knowledge on children, women and development.

83. *Information technology*. This strategy, currently under implementation, has the following elements: (a) linking all UNICEF offices to voice mail, e-mail, Intranet access and a local area network in a robust, secure and cost-effective network, using selected outsourced service providers; (b) developing a set of integrated resource management systems, using commercial software where possible, to provide managers in all locations with timely information on resource use and programme performance; (c) exploiting the Intranet and group work tools to facilitate multi-locational group work on shared documents, document management and global access to key information, and the Internet for initiatives to facilitate global advocacy and fund-raising; (d) introducing best practices in information systems management, including information technology governance and a strengthened information technology organization; and (e) strengthening the information technology infrastructure to accommodate all of the above initiatives.

Resource mobilization

84. UNICEF seeks to ensure adequate ongoing funding for its programmes and advocacy, in the context of an overall decline in levels of ODA. Measures to be taken include, but are not limited to: improved reporting to donors; more effective advocacy; better costing of programme priorities and goals; greater cooperation with the international financial institutions and the European Union; continued close cooperation with National Committees for UNICEF; and the exploration of new and innovative ways to increase contributions from non-governmental sources. The Executive Board will approve a resource mobilization strategy for UNICEF at its first regular session of 1999.

VI. Estimated funding target and financial medium-term plan for 1998-2001

A. Estimation of funding target

85. In the context of the development of the resource mobilization strategy, which is being developed pursuant to General Assembly resolution 50/227 of 24 May 1996 and Economic and Social Council resolution 1997/59 of 24 July 1997, the MTP attempts for the first time to estimate the funding targets for UNICEF programme priorities.

86. The UNICEF funding target of $1.5 billion for 2005 is based on the resources required at the global level for the UNICEF portion, through its programmes of cooperation with Governments, of the cost of achieving basic social services for all, as agreed at the global conferences of the 1990s. This funding target implies an annual growth rate in income of 7 per cent. Compared with the projected income level (see paras. 120-124 below), there is a gap of between $35 million and $40 million per year over the plan period. UNICEF believes that this gap can be bridged through enhanced support from national Governments and the initiatives outlined in the draft resource mobilization strategy (E/ICEF/1998/14). It is assumed that most of the extra resources will come from official sources in the form of voluntary contributions to core (general) resources, to ensure that core resources remain the principal source of funding of United Nations operational activities for development.

87. In relation to the costs of implementing the agenda for children in the 1990s, UNICEF resources are limited. The challenge to UNICEF in the medium term is to use these limited resources to help Governments reach the unreached and the most disadvantaged children; prevent discrimination and promote equity; ensure the realization of children's rights, especially in the areas of child labour, armed conflict and sexual exploitation; promote women's rights and prevent maternal mortality; build national and local capacities to promote action in favour of children and monitor progress; and ensure that policy-making and the allocation of resources are informed by the best interest of children. These new challenges are some of the many unknowns in the equation of estimating global costs for reaching the goals. They make it difficult to estimate with a reasonable degree of precision the funding targets that result from UNICEF programme priorities.

88. The figures in this chapter are based on rough estimates and global averages which are meant to give a broad order of magnitude of UNICEF funding targets for the medium term. In developing these estimates, UNICEF has examined the approaches used by the United Nations Development Programme and the United Nations Population Fund in similar exercises. UNICEF must act as an innovator and catalyst, leveraging the investments made by other partners to take low-cost and efficient approaches to scale. To maximize the impact of its efforts, UNICEF requires a minimum critical mass of resources. The precise set of activities on which the organization expends its resources varies across countries and over time, within the framework of the country programme recommendations approved by the Executive Board. The capacity to formulate and implement sound and effective programmes of cooperation is the solid basis for the UNICEF capacity to mobilize resources for children.

Calculation of the funding target

89. UNICEF believes that ensuring universal access to basic social services is one of the most effective ways of reducing extreme poverty and disparities. As part of its support to the 20/20 Initiative and in collaboration with other United Nations agencies and the World Bank, UNICEF recently has estimated that developing countries and donors will have to increase current expenditure on basic social services at the global level by approximately 60 per cent to reach universal coverage (details of the calculation can be found in a new UNICEF publication, "Implementing the 20/20 Initiative", to be published in 1998).

90. Using a target increase of about 60 per cent in global spending on basic social services to achieve universal access, the UNICEF funding level is targeted to increase by the same magnitude. This means that annual income is targeted to increase from the projected figure of $942 million in 1998 to approximately $1,500 million by 2005. A funding target of $1,150 million is set for 2001, the last year of this plan period. This target implies a steady increase in UNICEF income of about $65 million per year during the plan period, which would be critical in helping the neediest countries move more rapidly towards achieving the global goals within the next decade, including the cost of monitoring and reporting on the achievement of those goals. The average increase in income of 7 per cent per year is relatively modest and in line with the absorptive capacity of UNICEF and its partners.

91. The composition of UNICEF income between general resources and supplementary funds fluctuates from year to year. Over the past decade, the share of general resources ranged between 53 and 65 per cent of total income, averaging about 60 per cent. The general resources share declined in the first half of the 1990s but recovered to 60 per cent in 1997. The financial MTP projects that it will increase slightly from 58.3 per cent in 1998 to 59.2 per cent in 2001. The composition of income from official and private sector sources has changed as well. The share of government contributions (general resources and supplementary funds) has fallen from over 70 per cent in the early 1990s to 65 per cent in the past three years. The income projections for 1998-2001 assume a continued decline in the government share, with non-government funding projected to increase at twice the rate of official funding. Assuming that private sector fund-raising will meet with increased competition from NGOs and other United Nations agencies, it would not be realistic to expect that the shortfall between the projected income level and the funding target will be covered primarily by private sector funding. Instead, voluntary official contributions to general resources are expected to fill most of the gap, so that they remain the main sources of funding. Were the funding gap to be met entirely from government contributions to general resources, this source of funding would have to increase by about 11 per cent per year over the next four years, from $341 million in 1998 to $467 million in 2001. This estimate indicates the maximum target growth rate for voluntary government general resources funding. It is assumed that three quarters of the funding gap will be met by official contributions to general resources and one quarter by supplementary funds. Under this assumption, general resources income is targeted to increase by 8.5 per cent per year in the medium term and supplementary funds by 5 per cent. This would imply that the general resources share of UNICEF income would recover to 61 per cent by 2001, as indicated in table 1 below.

92. UNICEF believes that the stronger focus of donor countries on the goals specified in the DAC policy statement, "Shaping the 21st Century: the contribution of development co-operation", will lead to a larger proportion of ODA being allocated to basic social services. Indeed, the goals of reducing extreme poverty, infant, under-five and maternal mortality, gender disparities and the number of school drop-outs are areas in which UNICEF has developed strong comparative advantages. In pursuit of the DAC goals, it can be safely assumed that the proportion of ODA funding allocated to basic social services will increase in the medium term, which will have a positive effect on the funding environment for UNICEF core resources. Moreover, the increased focus on outcomes places the organization in a good position to receive a growing share of ODA funding for basic social services, based on its track record of achieving concrete results for children in the recent past.

93. Article 4 of the Convention on the Rights of the Child states that with regard to economic, social and cultural rights, States Parties shall undertake all appropriate measures for their implementation "to the maximum extent of their available resources and, where needed, within the framework of international cooperation". With the near universal ratification of the Convention, it can be expected that support for the provision of basic education, PHC and access to safe water and adequate sanitation will receive increased attention in the medium term.

Cost of priority actions

94. The annual funding target must be assessed against the cost of the selected priority activities outlined in chapter V above. While the exact mix of activities will vary from country to country and will be determined through the country programme process, an attempt has been made to cost some of the support "packages" that the organization will provide.

95. Achieving the goals of the World Summit for Children and other global conferences will require additional resources. For example, it is estimated that achieving 90 per cent coverage of both immunization and vitamin A supplementation in some 50 countries with high U5MR will require about $60 million per year in external assistance; preventing and treating malaria in the 20 most affected countries approximately $115 million per year; and measles control in 20 endemic countries, $25 million in aid. These figures suggest the magnitude of the costs associated with the various goals that have been agreed by the international community. The share of ODA to be channeled through UNICEF will vary by goal and by country, but the magnitude of the cost of unmet needs clearly indicates that the target of increasing UNICEF annual income by about $65 million per year during the plan period is realistic.

Table 1.

UNICEF funding target, 1998-2001

(In millions of United States dollars)

Year	*Funding target*	*Targeted annual increase*	*GR target*	*SF target*	*Annual increase not covered by projected increase in income*
1998	942	40	549	393	-
1999	1 008	66	594	414	37
2000	1 078	70	643	435	33
2001	1 154	76	701	453	40

GR - general resources; SF - supplementary funds

Funding target in relation to absorptive capacity

96. The annual funding target must also be compared with the ability of the organization to absorb the additional resources effectively and efficiently.

97. The implementation of MEP has resulted in increased efficiency throughout UNICEF, so that it has increased its capacity to channel gradually more financial resources to targeted activities in high priority areas for children. This development is in line with the increase in absorptive capacity and efficiency of UNICEF partners at country level that is expected to result from decentralization and institution building, more community participation and the greater sense of national and local ownership of development cooperation. The latter will be achieved through, *inter alia*, the adoption of sectoral approaches to development, the Common Country Assessment and UNDAF.

98. As stated above, it is assumed that most of the additional resources will be in the form of contributions to general resources, which will be allocated to the neediest countries in accordance with the policy approved by the Executive Board in 1997 and the agreed areas of priority. The gradual increase in income will enable UNICEF to make substantial contributions to and provide global leadership in reducing morbidity and mortality of children and mothers, improving access to and quality of basic education and reducing exploitation and abuse of children.

B. Financial medium-term plan for 1998-2001

1997 performance compared with the financial plan

99. Figure I provides a comparison between the actual 1997 results, the planned 1997 financial activities and the prior year's results.

Income

100. Total general resources income for 1997 was $547 million. This was $2 million more than the MTP and $4 million less than the actual in 1996. It is important to note that general resource income projected in the 1996 MTP for 1997 was $582 million and this level was the basis upon which 1997 plans were formulated in 1996.

101. General resources income from Governments for 1997 was $358 million. This was $8 million more than projected in the MTP and $6 million less than the actual in 1996.

102. General resources income from the private sector (National Committees for UNICEF, including sales of greeting cards and other products, and NGOs) was $162 million. This was $3 million less than projected in the MTP and $11 million more than 1996.

103. General resources income from other sources was $27 million, $3 million less than the MTP and $9 million less than the actual in 1996.

104. Total supplementary funds income was $355 million, $15 million less than in the plan and $38 million less than the actual in 1996. Regular contributions were $243 million, $27 million less than projected in the plan. Contributions for emergencies of $112 million were $12 million less than the MTP target and $6 million higher than the amount received in 1996.

105. Total UNICEF income for 1997 was $902 million. This was $13 million less than the 1997 MTP estimate, owing to a decline in supplementary funds income.

Expenditures

106. General resources programme expenditures in 1997 were $284 million. This was $13 million less than the planned level.

107. Supplementary funds programme expenditures for the year were $389 million. This was $19 million more than the MTP estimate.

108. Programme support and management and administration expenditures for 1997 were $240 million. This represents a savings of $1 million compared to the financial MTP.

109. Total expenditures in 1997, including write-off of pledges and other items, were $919 million, $9 million more than the MTP amount.

Cash balances

110. The 1997 year-end cash balance (including special accounts for procurement services and other activities) was $417 million. This was $14 million more than projected in the plan. See figure V for information on cash balances from 1992-1997 (actual) and 1998-2001 (planned).

111. The general resources cash balance at the end of 1997 was $105 million. This consisted of $98 million in convertible currencies and $7 million in non-convertible currencies. The convertible general resources cash balance is $24 million more than the level in 1996 and $43 million more than the minimum liquidity guideline of $55 million. However, the net year-end general resources convertible currencies cash balance is only slightly higher than the minimum liquidity guideline if the Medical Insurance Plan liability of $15 million and the cash portion of the capital asset fund reserves of $15 million, which are included in the $98 million balance, are deducted.

112. The 1997 supplementary funds cash balance was $268 million, $33 million less than in the MTP. The decrease was mainly due to a decline in supplementary funds contributions and higher implementation ratio.

113. In addition to income and expenditures, movements in non-cash assets and liabilities on the balance sheet also affect year-end cash balances. Increases in assets reduce cash balances; increases in liabilities increase cash balances.

114. Accounts receivable are the largest non-cash asset on the UNICEF balance sheet. General resources contributions receivable increased by $4 million in 1997. Supplementary funds contributions receivable decreased by $5 million.

115. Inventories consist of the Supply Division warehouse and greeting cards and other products stock. The Supply Division uses inventory to meet the requirements for standard supply and equipment items for UNICEF programmes and also for procurement services, particularly essential drugs. At the end of 1997, inventories totaled $25 million, $12 million less than the amount in 1996.

116. Contributions for following years received in advance appears as a liability on the UNICEF balance sheet. At the end of 1997, contributions received in advance for supplementary funds totaled $1.2 million.

117. The net effect on general resources cash balances of all changes in non-cash assets and liabilities was to decrease cash by $2 million. For supplementary funds, the net effect on cash balances of all changes in non-cash assets and liabilities was to increase cash by $7 million.

Financial plan for 1998-2001

118. A comparison of this year's financial medium-term plan to last year's plan is shown in table 2.

119. Total planned programme expenditures for 1998-2000 are higher than in last year's financial MTP due to an increased supplementary funds income forecast compared to last year's financial MTP.

Income projections for 1998-2001

120. Table 3 shows income projections from various sources for the period 1998-2001. These projections are set for planning purposes and do not imply a commitment by individual donors since all contributions to UNICEF are voluntary. They are in United States dollars using the United Nations rates of exchange as of May 1998.

121. The financial plan forecasts total income for 1998 of $942 million, 4 per cent more than 1997. The plan forecasts that total income will increase to $971 million by 1999, a 3 per cent increase over 1998. Total income is forecast to increase by 4 per cent in 2000 and 4 per cent in 2001. UNICEF actual income decreased at an average annual rate of 1 per cent during the five years preceding the plan.

General resources income

122. The financial plan forecasts total general resources income to be $549 million in 1998. This is $6 million less than forecast for 1998 in last year's financial MTP. Total general resources income is forecast to grow by 3 per cent in 1999, 4 per cent in 2000 and about 5 per cent in 2001.

123. Table 3 shows the various sources of general resources income. The breakdown is as follows:

(a) *Government contributions*. Most Governments are expected to maintain their contributions at the 1997 level, with some expected to increase or decrease their contribution. The consequence of this fluctuation is that the $341 million projected for 1998 is $17 million less than the actual in 1997. For the period 1999-2001, the financial plan forecasts an average annual growth of 2 per cent;

(b) *Private sector contributions*. The projections are a reflection of the current Private Sector Division workplan (E/ICEF/1998/AB/L.3 and Corr.1) which was discussed by the Executive Board at its first regular session of 1998. Net income from the private sector includes proceeds from the sale of greeting cards and other products and private sector fund-raising. The financial plan forecasts that UNICEF will record private sector income of $180 million in 1998 and that this will increase to $233 million by 2001;

(C) *Other income*. Other income consists mainly of interest income and includes gains/losses as a result of exchange rate movements and other miscellaneous items. Total other miscellaneous income items are forecast to be $28 million a year throughout the plan period.

Supplementary funds income

124. UNICEF receives contributions for supplementary funds for regular programmes and for emergency relief. Table 3 shows the forecast of these contributions separately. The 1998 financial plan forecasts an 11 per cent increase in supplementary funds income in 1998 based on this year's actuals and estimates for the remainder of the year. The financial plan forecasts an average annual growth of 3 per cent for the period 1999-2001.

Liquidity

125. To meet liquidity requirements, the UNICEF liquidity policy recommends a minimum year-end general resources convertible cash balance equal to 10 per cent of projected general resources income. This financial plan sets planned general resources expenditures at a level that maintains that target.

126. Supplementary-funded programmes are normally fully funded before implementation begins. Therefore, the cash balance for supplementary funds is higher than for general resources. The year-end cash balance can vary widely depending on the timing of the receipt of funds and the implementation of programmes. For example, if large cash contributions are received late in the year, the year-end cash balance will be high because most of the spending on the related programmes will occur in the following year. This financial plan assumes that the supplementary funds cash balance will decline by about 7 per cent annually during the plan period.

Projected programme expenditures

127. At the beginning of 1998, there was an unspent balance of approved general resources programme commitments of $940 million planned for implementation from 1998 through 2001.

128. General resources programmes proposed to the Executive Board in 1998 amount to $309 million. These programme recommendations are summarized in the "Summary of 1998 recommendations for general re-

sources and supplementary funds programmes" (the "round-up" document) (E/ICEF/1998/P/L.21).

129. The plan provides for the preparation of $254 million of general resources programme proposals for the approval of the Executive Board in 1999. If future information about projected income shows levels different from the plan, the scale of programme preparation will be adjusted accordingly.

130. The 1998-2001 level of planned spending is in line with the goal of maximizing programme expenditures while maintaining general resources liquidity. The estimated yearly phasing of expenditures on approved, new and future programme recommendations is shown in table 4.

131. The plan proposes general resources programme expenditures of $295 million in 1998, $11 million or 4 per cent more than the amount spent in 1997. Planned programme expenditures are $309 million for 1999, $322 million for 2000 and $349 million for 2001.

132. The unspent balance of programme cooperation from supplementary funds was $367 million at the end of 1997. The financial plan forecasts that supplementary funds programme expenditure will have an annual average increase of 3 per cent during the period 1998 through 2001.

133. Total programme spending for 1998 is forecast at $703 million. The financial plan forecasts total programme expenditures to increase to $730 million in 1999, $757 million in 2000 and $792 million in 2001, reflecting an average annual growth of 4 per cent. However, actual spending will depend on achieving the levels of contributions expected in the present plan.

134. Total programme support and management and administration expenditures in 1997 were $1 million less than the MTP. In comparison with the 1997 MTP, the current financial plan assumes no change in the support budget for the period 1998-1999. For 2000 and 2001, the forecast is only a slight annual increase of 2 per cent as compared with an annual growth of 4 per cent in programme expenditure.

Assets and liabilities

135. As explained in paragraph 113 above, movements in non-cash assets and liabilities affect year-end cash balances. Line 4 in tables 5, 6 and 7 show the forecasted effect of these movements.

136. At its 1990 regular session, the Executive Board approved a capital asset fund to be used for field office accommodation and staff housing (E/ICEF/1990/13, decision 1990/26). At the end of 1997, $15 million remained to be spent from the fund. The phasing of expenditures is dependent on the timing of establishment of common premises. The current estimate for spending is estimated to be $1 million in 1998, $3 million each in 1999 and 2000, $4 million in 2001 and $4 million beyond 2001.

137. All the above items - income, expenditure and liquidity - are summarized in table 5, with a breakdown of general resources in table 6 and supplementary funds in table 7. Figures II-V show actual and forecasted financial information by source of funds.

138. Although they are not included in UNICEF income and expenditure figures, special accounts for procurement services, transfers from programmes and other activities are a significant part of UNICEF operations. In 1997, disbursements from special accounts totaled $103 million.

VII. Monitoring and reporting on the implementation of the medium-term plan

139. Efforts by UNICEF to improve its performance management system are built on ongoing initiatives at headquarters and in country and regional offices and take into account the experiences of and lessons learned by other organizations. During the plan period, UNICEF will work to strengthen further performance management at all levels of the organization. Work in progress within the organization is described below.

A. Distinguishing between development results for children and performance

140. UNICEF has a strong tradition of setting goals and objectives, assessing progress and taking management decisions to support the achievement of development results for children. Starting with this MTP, UNICEF will address more systematically the challenge of distinguishing between overall results for children and the specific performance of UNICEF at global, national and programme levels.

141. In the context of this plan, "results for children" refers to changes in the condition of children's well-being due to policy or programme measures. Achieving the goals of the World Summit for Children or national goals for children defined in NPAs, in the context of fulfilling the rights of children, are all examples of such results. "Performance" refers both to the achievement of specified objectives and the quality and effectiveness with which those objectives are met.

142. At global and national levels, achieving results for children is the combined responsibility of the international and national communities.

143. UNICEF country programmes of cooperation contribute to the achievement of results for children by addressing country-specific priorities. The accountability for designing, implementing and monitoring the country programme rests collectively with UNICEF and its partners within the country.

144. UNICEF is committed to supporting a global agenda for children as well as specific country priorities through its country programmes of cooperation. Taking into account the differing country programme time frames and the diversity of regional and country conditions, UNICEF remains committed to the centrality of its country programmes within the global framework of priorities defined in this MTP. Not all organizational priorities in the MTP will apply to every country situation. Therefore, country offices are expected to adapt relevant organizational priorities from the MTP into the country programme during the country programming process and annual and mid-term reviews.

B. Towards an effective performance management system

145. During the plan period, UNICEF will continue to develop and strengthen all aspects of performance management, which provides the conceptual underpinning for monitoring and reporting on the MTP. Performance management is an active management tool to guide the definition, monitoring, assessment and continual strengthening of activities that produce intended positive outcomes. The key elements of an effective performance management system are:

(a) Clear organizational priorities;

(b) At each working level, carefully defined objectives that contribute to organizational priorities;

(c) Well-defined accountabilities for the achievement of the objectives;

(d) Measuring and reporting systematically on progress towards the achievement of objectives;

(e) Periodic review and analysis of the reports on progress;

(f) Decisions to improve or refocus activities (including resource allocation), based on analysis of the data on performance towards the objectives.

146. In a comprehensive performance management system, the elements listed above need to be present at all of these levels: (a) overall UNICEF performance; (b) the country programme; (c) headquarters divisons and regional offices; (d) UNICEF sections and teams within offices and divisions; and (e) individual staff members.

147. Much of what constitutes a performance management system is already in place in UNICEF. However, there is a need to review, refine and consolidate existing mechanisms and practices into a more comprehensive system which can serve as an active tool to guide the continual strengthening of its internal activities, its support to partners and the achievement of the MTP priorities.

148. In developing and strengthening its performance management system, UNICEF must build on existing mechanisms, practices and procedures; systematize performance management by bringing pieces together in a comprehensive and mutually reinforcing manner; and make a stronger link between the use of performance information and action to improve future performance.

C. Strengthening monitoring of and reporting on the implementation of the medium-term plan

149. Monitoring and reporting on the implementation of this MTP will build upon recent advances by UNICEF in management approaches, including the clarification of accountabilities at all levels; the implementation of the new integrated management information systems (PROMS, IMIS, FLS), together with a greater capacity to exploit this information through the introduction of an

executive information system; a more systematic approach to oversight; Programme Division's accountability for programme quality assurance; and the revision of guidelines for policies and procedures for programme planning.

Monitoring and reporting on results for children

150. During the plan period, UNICEF will strengthen its reporting and analysis of progress towards the goals of the World Summit for Children and the realization of child rights through *The Progress of Nations*, *The State of the World's Children*, the Executive Director's annual report to the Executive Board on follow-up to the Summit and the Secretary General's end-decade review of progress towards the Summit goals. The secretariat also will report on progress towards implementation of the MTP priorities. UNICEF will continue to support the development and implementation of monitoring and measurement tools and indicators on children's rights, including those for monitoring the Summit goals.

151. At country level, UNICEF supports reporting by States Parties to the Committee on the Rights of the Child, and provides assistance to national information systems, particularly in the health and education sectors.

Monitoring and reporting on UNICEF performance

152. The secretariat will report to the Executive Board on the UNICEF performance in implementing MTP priorities through such mechanisms as the regional summaries of mid-term reviews and major evaluations and the Executive Director's annual report, which draws upon country and regional annual reports.

153. At country level, UNICEF and its partners will strengthen existing processes, such as annual reviews and reporting, mid-term reviews and programme evaluations. UNICEF performance within the country programme will be improved through the implementation, monitoring and review of country programme management plans. Increased technical support is being provided to country offices by regional offices and through regional management teams. Programme design will be improved further, paying particular attention to the formulation of clearer objectives and to defining the accountability of UNICEF within the country programme during programming and annual planning processes. PROMS will support these efforts by providing comprehensive information on programmes and projects, facilitating the definition of annual programme and project objectives, and providing a reporting facility which promotes systematic reviews and reporting of progress towards the achievement of objectives.

154. Country programme monitoring and evaluation will be strengthened further through the more systematic application of integrated monitoring and evaluation plans and the reinforced accountability of heads of offices. Staff capacity will be upgraded through training, professional networking, improved methodologies and the recruitment of new monitoring and evaluation staff where necessary. Regional offices and headquarters will undertake the analysis and synthesis of country annual reports, studies and evaluations in order to assess progress made and identify lessons learned and best practices. These analyses then will be fed back to country offices to contribute to improved results for children and enhance the performance of country programmes. The information also will contribute to improved policies and procedures.

155. Headquarters divisions and regional offices will strengthen their performance through improved office management plans and annual workplans, setting clear objectives and defining their contribution to the MTP priorities, and their support to country programmes. Annual reviews of office management plans will assess progress made and identify lessons learned and best practices. UNICEF offices and units at all levels will establish process objectives to strengthen management further and to advance the principles of MEP.

156. Continued efforts will be made to link improvements in monitoring and reporting with more transparent and systematic decision-making that is based on the evidence of demonstrated outcomes. This evidence, together with other in-depth analyses from evaluations, studies and programme audits, will contribute to organizational learning and knowledge-generation about effective programme design, successful implementation strategies and innovations. The Programme Knowledge Network, the library information base and the evaluation database will be important instruments to provide convenient and rapid access to and wide dissemination of lessons learned.

157. Internal audit activities will contribute to the performance management system through the introduction and distribution of audit guidelines for more systematic assessment of UNICEF offices. The annual report to the Executive Board on audit activities will summarize audit findings concerning the operational performance of UNICEF.

158. During the plan period, UNICEF will build upon existing practices to distinguish clearly between results for children and the specific performance of UNICEF at global, national and programme levels.

VIII. Recommendation

159. The Executive Director *recommends* that the Executive Board approve the following draft recommendation:

The Executive Board

1. *Welcomes* the medium-term plan as a forward-looking and flexible framework for UNICEF action covering the period 1998-2001;

2. *Notes* the inclusion in the plan of funding targets and its emphasis on strengthening performance management;

3. *Approves* the priorities for action set forth in the plan;

4. *Approves* the medium-term plan as a framework of projections for 1998-2001 (summarized in table 6 of document E/ICEF/1998/14), including the preparation of up to $254 million in programme expenditures from general resources to be submitted to the Executive Board in 1999 (shown in table 5, item 3, of document E/ICEF/1998/14). The amount is subject to the availability of resources and to the condition that estimates of income and expenditure made in this plan continue to be valid;

5. *Requests* the Executive director to report on the funding target as described in the plan, in the context of the resource mobilization strategy to be adopted by the Board in January 1999;

6. *Requests* the Executive Director to assess progress towards the priorites outlined in the plan in her annual report to the Executive Board.

Table 2. UNICEF financial plan: changes from prior plan

(In millions of United States dollars)

	1997	1998	1999	2000	2001
General resources income					
1997 medium-term plan	545	555	568	587	n/a
1998 medium-term plan	547	549	566	590	618
Change	2	- 6	- 2	3	n/a
Percentage change	0	- 1	0	1	n/a
General resources programme expenditures					
1997 medium-term plan	297	313	316	326	n/a
1998 medium-term plan	284	295	309	322	349
Change	- 13	- 18	- 7	- 4	n/a
Percentage change	- 4	- 6	- 2	- 1	n/a
Support budget					
1997 medium-term plan	241	246	250	252	n/a
1998 medium-term plan	240	246	250	255	259
Change	- 1	0	0	3	n/a
Percentage change	0	0	0	1	n/a
Supplementary funds income					
1997 medium-term plan	370	385	395	409	n/a
1998 medium-term plan	355	393	405	418	426
Change	- 15	8	10	9	n/a
Percentage change	- 4	2	3	2	n/a
Supplementary funds programme expenditures					
1997 medium-term plan	370	385	395	409	n/a
1998 medium-term plan	389	408	421	435	443
Change	19	23	26	26	n/a
Percentage change	5	6	7	6	n/a
Total income					
1997 medium-term plan	915	940	963	996	n/a
1998 medium-term plan	902	942	971	1 008	1 044
Change	- 13	2	8	12	n/a
Percentage change	- 1	0	1	1	n/a
Total expenditures (excluding write-off and misc.)					
1997 medium-term plan	908	944	961	987	n/a
1998 medium-term plan	913	949	980	1 012	1 051
Change	5	5	19	25	n/a
Percentage change	1	1	2	3	n/a

Table 3. UNICEF income projections

(In millions of United States dollars)

	Average % last 5 Years	Actual 1 996	Actual 1 997	Plan 1 998	Plan 1 999	Plan 2 000	Plan 2 001
General resources							
Governments		364	358	341	343	350	357
Private sector		151	162	180	195	212	233
Other income		36	27	28	28	28	28
Total, General resources		551	547	549	566	590	618
Growth (%)	0	3	- 1	0	3	4	5
Supplementary funds							
(a) Programmes							
Governments		162	139	175	185	194	200
Private sector		126	108	110	110	110	110
Other income		- 1	- 4	0	0	0	0
Subtotal, Programmes		287	243	285	295	304	310
Growth (%)	7	- 8	- 15	17	4	3	2
(b) Emergencies							
Governments		81	98	88	90	94	96
Private sector		23	15	20	20	20	20
Other income		2	- 1	0	0	0	0
Subtotal, Emergencies		106	112	108	110	114	116
Growth (%)	- 8	- 35	6	- 4	2	4	2
Total, Supplementary funds		393	355	393	405	418	426
Growth (%)	0	- 17	- 10	11	3	3	2
Total income		944	902	942	971	1 008	1 044
Growth (%)	- 1	- 7	- 4	4	3	4	4

Table 4. General resources: yearly phasing of estimated expenditures

(In millions of United States dollars)

		1998	1999	2000	2001	Beyond 2001	Total recommendations
Field office recommendations							
1	Programme balances available from funds approved in prior years a/	316	199	149	67	209	940
2	Programmes to be submitted to 1998 Executive Board sessions	1	84	74	66	84	309
3	Programmes to be prepared for 1999 Executive Board sessions		7	66	63	118	254
4	Programmes to be prepared for 2000 and future Executive Board sessions				93	348	441
5	Implementation adjustment b/	- 28	13	27	54		
6	Estimated allocation of net income from sale of greeting cards raised in countries with UNICEF programmes	6	6	6	6		
7	Subtotal, Programme expenditure	295	309	322	349		
Support budget recommendations							
8	Approved at first regular Executive Board session of 1998	261	266				527
9	To be prepared for Executive Board in 1999			271	275		546
10	Income to the budget	-15	- 16	- 16	- 16		
11	Sub-total, net support budget	246	250	255	259		
12	Write-offs and miscellaneous	0	0	0	0		
13	Total expenditures	541	559	577	608		

a/ Allocation by country is shown in the financial report and statements for the biennium ended 31 December 1997 (E/ICEF/1998/AB/L.8).

b/ This amount represents the difference between approved general resources programmes and the affordable amount.

Table 5. UNICEF financial plan: summary (general resources and supplementary funds)

(In millions of United States dollars)

	Actual		Plan			
	1996	1997	1998	1999	2000	2001
1. Income	944	902	942	971	1 008	1 044
Growth (%)	- 7	- 4	4	3	4	4
2. Expenditures						
(a) Programme assistance	684	673	703	730	757	792
Growth (%)	- 15	- 2	4	4	4	5
(b) Programme support and M&A	237	240	246	250	255	259
Growth (%)	14	1	2	2	2	2
(c) Write-offs and miscellaneous	15	6	0	0	0	0
Total expenditures	936	919	949	980	1 012	1 051
Growth (%)	- 9	- 2	3	3	3	4
3. Income less expenditures	8	- 17	- 7	- 9	- 4	- 7
4 Movements non-cash assets/liabilities	30	- 2	- 8	- 18	- 20	- 25
5. Year-end cash balance						
(a) Convertible currencies	375	367	354	328	304	272
(b) Non-convertible currencies	16	7	7	7	7	7
Total cash balance	391	374	361	335	311	279

Table 6 UNICEF financial plan: general resources
(In millions of United States dollars)

	Actual			Plan		
	1996	1997	1998	1999	2000	2001
1 Income	551	547	549	566	590	618
Growth (%)	3	- 1	0	3	4	5
2 Expenditures						
(a) Programme assistance	288	284	295	309	322	349
Growth(%)	- 17	- 1	4	5	4	8
(b) Programme support and M&A	237	240	246	250	255	259
Growth(%)	14	1	2	2	2	2
(c) Write-offs and miscellaneous	2	1	0	0	0	0
Total expenditures	527	525	541	559	577	608
Growth (%)	- 7	0	3	3	3	5
3 Income less expenditures	24	22	8	7	13	10
4 Movements non-cash assets liabilities	- 19	- 2	- 6	- 17	- 20	- 25
5 Year-end cash balance						
(a) Convertible currencies	74	98	100	90	83	68
(b) Non-convertible currencies	16	7	7	7	7	7
Total cash balance	90	105	107	97	90	75
Liquidity guideline compared to year-end cash balance						
(a)Liquidity guideline	55	55	57	59	62	65
(b) Convertible currency balance net of future year contributions received in advance	74	98	100	90	83	68

Table 7. UNICEF financial plan: supplementary funds

(In millions of United States dollars)

	Actual		Plan			
	1996	1997	1998	1999	2000	2001
1. Income	393	355	393	405	418	426
Growth (%)	- 17	- 10	11	3	3	2
2 Expenditure						
(a) Programme assistance-regular	272	260	296	307	316	322
Growth (%)	0	- 4	14	4	3	2
(b) Programme assistance-emergency	124	129	112	114	119	121
Growth (%)	- 32	4	- 13	2	4	2
(c) Write-offs and miscellaneous	13	5	0	0	0	0
Total expenditures	409	394	408	421	435	443
Growth (%)	- 11	- 4	4	3	3	2
3. Income less expenditures	- 16	- 39	- 15	- 16	- 17	- 17
4 Movements non-cash assets/liabilities	49	7	0	0	0	0
5 Year-end cash balance						
(a) Convertible currency	301	269	254	238	221	204
(b) Non-convertible currencies	0	0	0	0	0	0
Total cash balance	301	269	254	238	221	204

Figure I

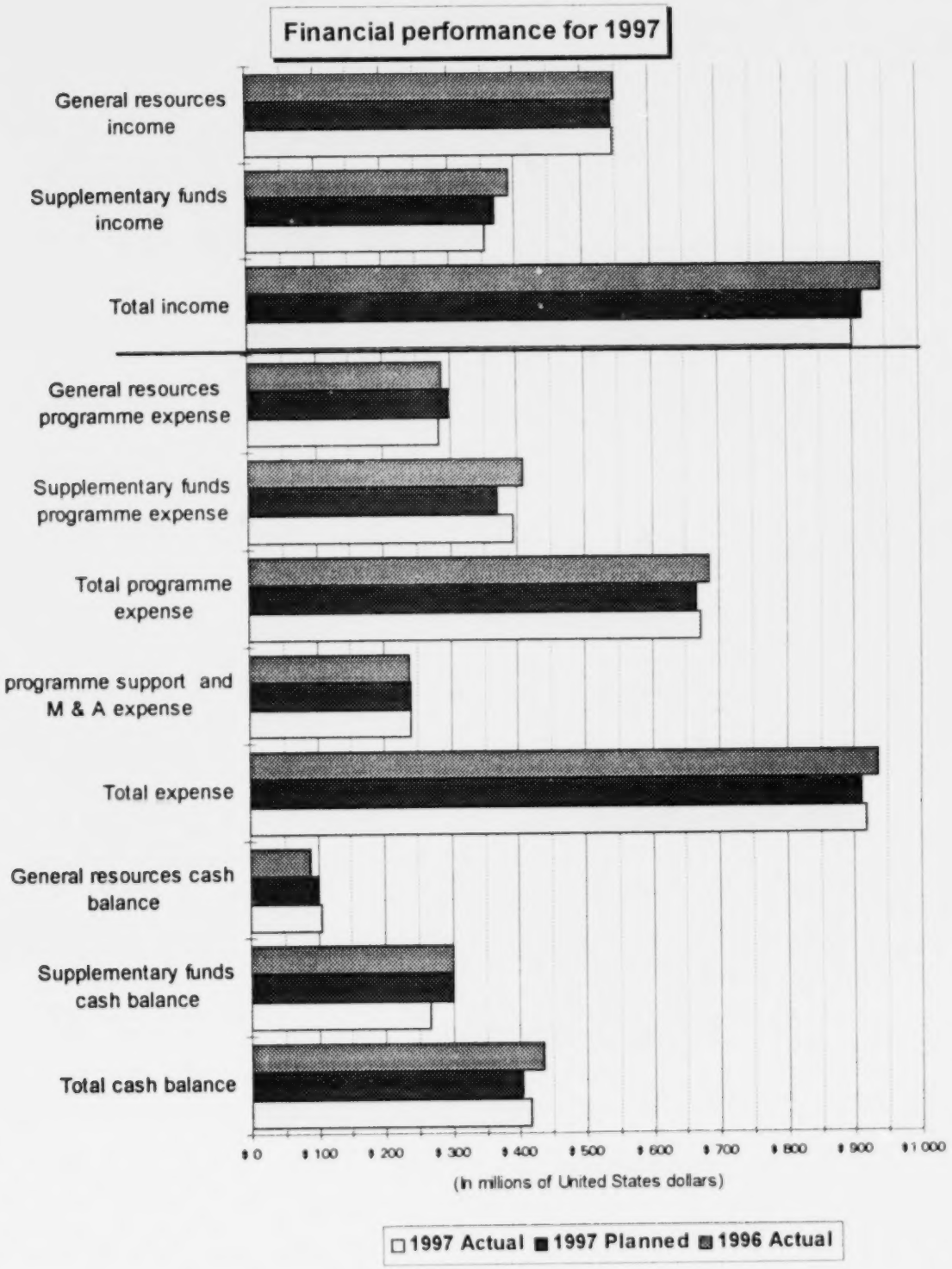
Financial performance for 1997
General resources income
Supplementary funds income
Total income
General resources programme expense
Supplementary funds programme expense
Total programme expense
programme support and M & A expense
Total expense
General resources cash balance
Supplementary funds cash balance
Total cash balance
$ 0
$ 100
$ 200
$ 300
$ 400
$ 500
$ 600
$ 700
$ 800
$ 900
$ 1 000
(In millions of United States dollars)
1997 Actual
1997 Planned
1996 Actual

Figure II

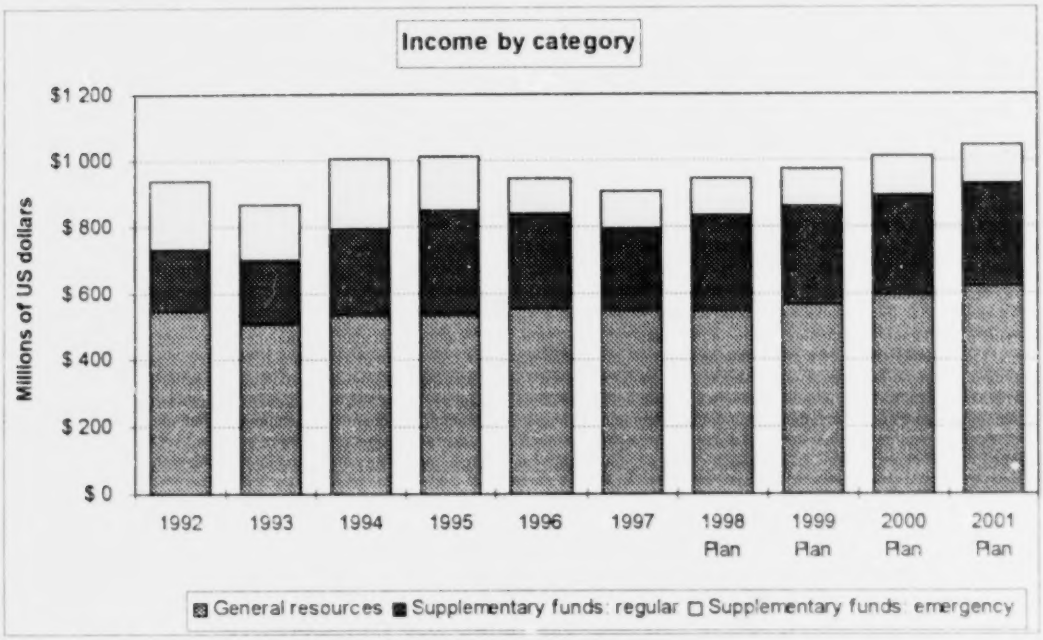

Figure III

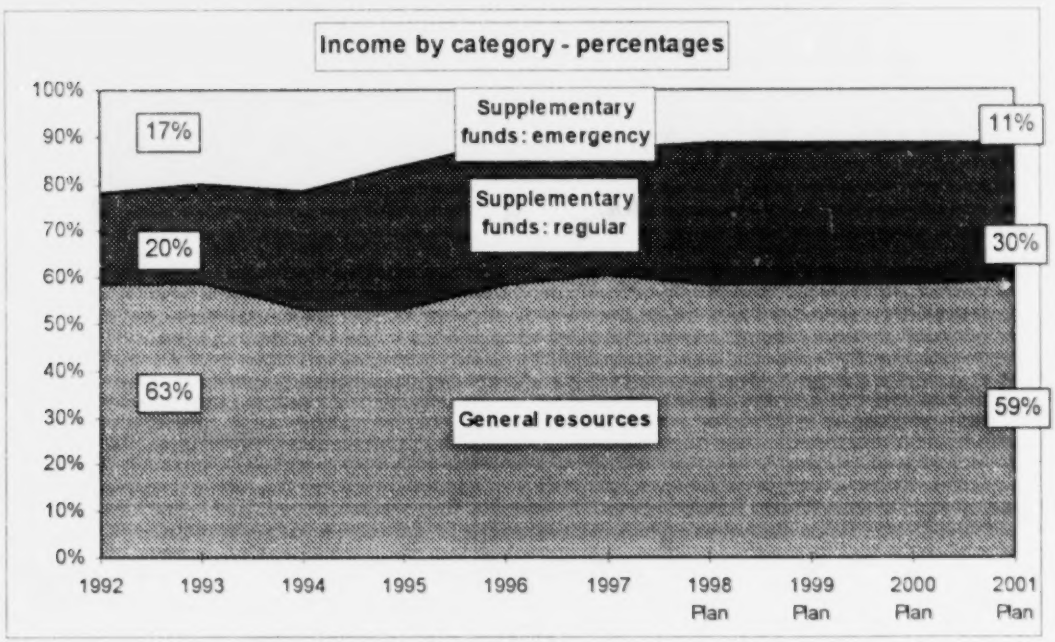

Figure IV

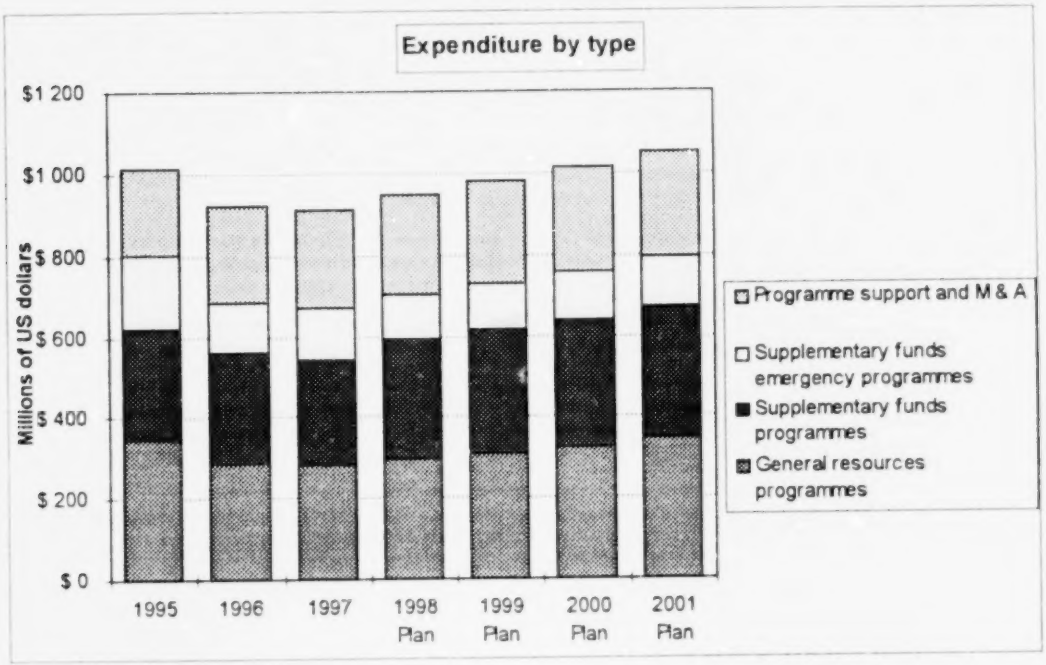

Figure V